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## **DIRECTIVE #11-044**

**TO: County Appraisers**

**SUBJECT: Land Based Classification Standards (LBCS) Function Codes**

***This Directive Supersedes Directive #92-007***

This directive is adopted pursuant to the provisions of K.S.A 79-505, and shall take effect and be in full force from and after its publication in the Kansas register.

When a county completes the migration from the KSCAMA to the Orion computer assisted mass appraisal system the Land Use Codes will be replaced by the Land Based Classification Standard (LBCS) Function Codes and this directive will supersede directive #92-007. The county appraiser shall utilize the attached list of LBCS Function Codes to describe the current and predominate economic function of each parcel of real property. The Director may update the list of LBCS Function Codes as necessary without re-issuing this directive. If a parcel of property is not in use on January 1<sup>st</sup> of the tax year, the LBCS Function Code shall represent the most recent use, intended use, or highest and best use of the parcel. The designated position of this data field in the Orion computer assisted mass appraisal system is the Appraisal tab, Property Information section.

No changes, alterations, or additions to the LBCS Function Codes can be made by the county. Modification requests shall be submitted to the Director in writing. Any modifications approved by the Director shall be distributed to all counties through a revised set of pages for the following Orion documents:

- Land Use Codes Mapped to LBCS Function Codes
- Residential Data Collection Manual
- Commercial Data Collection Manual

*David A Harper*

Approved \_\_\_\_\_

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David N. Harper

## Acting Director of Property Valuation

Function Code	Description
1101	Single-family residence (detached)
1102	Duplex
1103	Triplex
1104	Fourplex
1105	Townhouse unit or attached living unit in a multifamily structure [condo]
1120	Multiple dwelling parcel
1150	Apartment unit [e.g. single family condo unit]
1155	Residential common area & support facilities
1160	Manufactured home site
1161	Manufactured home site in a park or community
1165	Manufactured home park
1170	Garden apartment complex (1-3 stories)
1171	Federally subsidized apartment complex
1172	Low -rise (walk-up) apartment
1175	Mid-Rise apartment (4-7 stories)
1176	High-rise apartment (8+ stories)
1179	Single room occupancy housing (converted motel, hotel)
1180	Dwelling converted to apartments
1190	Temporary residential use (tent, travel trailer, portable shelter)
1199	Accessory residential support use (garage, shed)
1210	Retirement housing
1220	Congregate living facility
1230	Assisted-living facility
1240	Life care or continuing care services
1250	Skilled-nursing services
1310	Bed and breakfast inn
1320	Rooming and boarding house
1330	Hotel / motel
1331	Hotel / motel with restaurant
1332	Hotel - high-rise (5+ stories)
1340	Casino hotel
1342	Resort / dude ranch
1344	Health Spa
2000	General sales or services (not elsewhere classified)
2101	Downtown row store
2102	Retail store
2103	Retail unit (within a structure) [condo]
2104	Convenience retail center
2105	Strip store center
2106	Neighborhood shopping center
2107	Community shopping center

2108	Regional shopping center
2109	Super regional shopping center
2111	Automobile / light truck / RV dealership
2112	Mobile home / manufactured housing dealership
2113	Motorcycle / ATV dealer
2114	Boat / marine craft dealer
2116	Auto service station (full service with garage bays)
2117	Self-service gas station (may have convenience food mart)
2118	Car lot / used car dealership
2121	Furniture / home furnishings center
2122	Hardware / home improvement center
2123	Lawn and garden supply / feed store
2124	Department store / warehouse club / superstore
2125	Big box store (electronics / appliances)
2126	Lumberyard / building materials store
2128	Discount store
2130	Durable consumer goods sales and services
2151	Grocery store / supermarket
2152	Convenience store
2153	Specialty food / health food store
2154	Fruit and vegetable market
2161	Pharmacy / drug store
2170	Automotive specialized services
2171	Automatic car wash
2172	Self-service car wash
2174	Automobile service center
2175	Service garage / paint shop / detailing
2176	Quick lube shop
2180	Specialized retail center
2181	Fashion/specialty shopping center (high-end, fashion-oriented stores)
2182	Power center (category-dominated anchors with few small tenants)
2183	Theme or festival shopping center (leisure, tourist-oriented, restaurants)
2184	Outlet or discount shopping center (manufacturer outlet stores)
2210	Bank / savings institution
2211	Branch bank (drive up facility)
2212	Bank / ATM kiosk or remote facility
2321	Mini-storage warehouse / self-storage
2331	Car rental agency
2332	Tractor / heavy trucks / trailer, dealership / leasing
2333	Recreational goods rental
2334	Leasing commercial / industrial machinery and equipment
2335	Consumer goods rental
2401	General office buildings (1-4 stories)
2402	General office buildings (5+ stories)
2403	Strip office center

2404	Office unit (within a structure) [condo]
2405	Office / retail common area and facilities
2418	Veterinary office / clinic
2510	Full-service restaurant
2520	Cafeteria / limited service restaurant
2521	Drive-in restaurant
2522	Fast food restaurant
2530	Snack / nonalcoholic bar
2540	Bar / tavern / lounge
2541	Night club / dinner theater
2560	Caterer / commissary
2650	Parking lot (uncovered)
2660	Parking garage (covered)
2721	Animal shelter / pound
2722	Kennel / boarding services
2800	Retail / office / apartment combination
3110	Food and beverage mfg.
3111	Meat products mfg.
3112	Dairy products mfg.
3113	Grain milling products mfg.
3114	Bakery products mfg.
3115	Beverage products mfg.
3120	Tobacco products mfg.
3130	Textile (mill products) mfg.
3131	Clothing mfg.
3140	Leather and allied products mfg.
3210	Wood products mfg.
3215	Sawmill
3216	Millwork / veneer / plywood mfg.
3221	Paper manufacturing
3222	Paperboard/cardboard / box mfg.
3230	Furniture and related products mfg.
3311	Petroleum refining
3312	Paving and roofing materials mfg.
3321	Rubber products mfg.
3322	Paint / varnish / lacquer mfg.
3323	Drug / pharmaceutical mfg.
3324	Plastic mfg.
3325	Industrial chemical mfg.
3331	Flat glass mfg.
3332	Glass and glassware products mfg.
3333	Cement mfg.
3334	Gypsum / plaster / concrete products mfg.
3335	Cut stone and stone products mfg.
3340	Primary metal mfg.

3341	Steel and iron foundries
3342	Steel fabrication
3350	Machinery mfg.
3351	Automobile / truck manufacturing
3352	Aircraft manufacturing
3353	Instrument / high-technology manufacturing
3360	Electrical equipment / appliance / components manufacturing
3370	Heavy transportation equipment mfg. (railroad / pipeline)
3400	Miscellaneous manufacturing
3519	Salvage Yard / recycle center
3610	Warehouse distribution / storage facility
3620	Warehouse-office strip / complex
3630	Warehouse-retail combination
3640	Warehouse-office combination
3660	Cold storage warehouse
3670	Transit warehouse / truck terminal
4000	Transportation / communication / information / utilities
4110	Air transportation
4111	Air passenger transportation
4112	Air freight transportation
4113	Airport and support facilities
4114	Aircraft and accessories
4115	Other air transportation (sailplane, blimp, balloon, etc.)
4120	Rail transportation
4130	Road / ground passenger / transit transportation
4133	Local transit systems-bus / special needs / other motor vehicles
4134	Interurban / charter bus & similar operations
4135	School & employee bus transportation
4136	Special purpose transit transportation (including scenic, sightseeing, etc.)
4137	Taxi / limousine service
4138	Towing / other road and ground services
4139	Private street / road
4140	Truck and freight transportation services
4152	Marine / barge freight transportation
4170	Postal services
4180	Pipeline transportation
4213	Periodical publishing / printing
4214	Newspaper publishing / printing
4215	Commercial printing
4220	Motion pictures & sound recording
4231	Radio and television broadcasting
4232	Cable networks & distribution
4233	Wireless telecommunications
4234	Telephone communication
4235	Telegraph communication

4236	Radio station
4237	TV studio / station
4238	Transmitter / antenna facility
4240	Information services and data processing
4242	Libraries and archives
4310	Electric power generation
4312	Electric power generation - fossil
4313	Electric power generation - nuclear
4314	Electric power generation - alternative energy
4321	Natural gas utility
4331	Drinking water purification / distribution
4332	Irrigation / industrial water supply
4333	Air conditioning and steam generation
4341	Hazardous waste collection
4342	Hazardous waste treatment & disposal
4343	Solid waste collection
4344	Solid waste combustor / incinerator
4345	Solid waste disposal / landfill
4346	Waste treatment and disposal
4347	Septic tank & related services
5000	Arts / entertainment / recreational
5111	Motion picture theater
5112	Cinema complex (2 or more screens)
5113	Drive-in theater
5114	Legitimate theater
5115	Amphitheater
5116	Auditorium / concert hall / performing arts center
5130	Racetrack
5210	Museum / science & technology center
5211	Art gallery
5212	Living history museum
5220	Historical or archeological institution
5230	Zoo / botanical garden / aquarium
5232	Zoo / animal park
5234	Botanical garden / arboretum
5236	Aquarium / marine science center
5310	Amusement or theme park
5315	Fairground
5320	Games arcade
5330	Casino or gambling establishment
5340	Miniature golf course
5341	Family sports / recreation center
5350	Ski slope / alpine sports
5360	Marina / yacht club
5371	Gymnasium

5372	Fitness center / racquetball club
5373	Tennis club
5374	Golf course
5375	Country club golf course
5376	Driving range
5377	Playground
5378	Swimming pool
5379	Sports complex / arena / playing fields
5381	Bowling alley
5382	Pool hall
5390	Skating rink / ice rink
5410	Travel trailer park
5420	Camp ground / camping park
5430	Fishing / hunting camp
5510	General recreation park
5520	Ornamental park
6000	Education / public administration / health care and other institutions
6110	Nursery / kindergarten / preschool
6121	Elementary
6122	Middle (junior high school)
6123	Senior (high school)
6124	Continuance
6125	Alternate education services
6126	Adult education services
6131	Junior college
6132	University
6133	Specialized college / school
6140	Technical / trade / specialty school
6144	Driving school
6145	Dance / fine/performing arts education
6146	Flight training school
6147	Sports / athletic training school
6210	Government offices (legislative and executive functions)
6221	Court / judicial offices
6222	Correctional institutions / jail / prison
6300	Other government functions
6310	Military / national security base or reservation
6320	Space research / technology center
6400	Public safety
6410	Fire and rescue
6420	Police station / law enforcement center
6430	Emergency response center
6510	Ambulatory or outpatient care services
6511	Medical / dental office / clinic
6513	Medical / diagnostic lab

6514	Blood / organ bank
6530	Hospital
6531	Surgical clinic
6560	Social assistance / services / welfare / charitable services
6561	Child and youth services
6562	Child day care / learning center
6563	Community food bank
6564	Emergency relief services
6570	Charitable Institution
6610	Church / place of worship
6620	Parochial school
6630	Religious living quarters
6640	Religious administrative headquarters
6710	Funeral home / mortuary
6720	Cemetery / cremation services
6800	Professional associations / nonprofit organizations
6810	Union hall / labor and political organization
6820	Business associations / professional membership organizations
6831	Civic club
6832	Fraternal institution
6833	Social club
7100	Building / development / general contracting
7300	Special trade contractor
7400	Heavy construction contractor
8000	Mining and extraction operations
8110	Natural gas / helium extraction
8120	Crude oil extraction
8190	Severed subsurface mineral interest
8191	Non-severed mineral right
8200	Metal mining (iron, copper, etc.)
8300	Coal mining
8400	Nonmetallic mining (salt, gypsum etc.)
8500	Quarrying and stone cutting establishment
8510	Sand pit
8590	Lake / pond
9010	Farming / ranch land (no improvements)
9020	Farming / ranch land (with Ag improvements)
9050	Farming/ranching operation (with residential improvements)
9130	Fruits / trees
9141	Food crops grown under cover
9142	Nursery / tree production
9143	Floriculture production
9201	Support structures for farming / ranching operations
9220	Spraying / crop dusting and other related services
9230	Crop harvesting & post harvest crop activities (including drying, storage, etc.)



## LBCS Function Codes

9231	Grain storage elevator
9235	Farm implement dealer
9240	Cotton ginning / grist milling
9312	Cattle feedlot
9313	Stockyard
9314	Cattle confinement
9320	Dairy cattle and milk production
9330	Hog & pig farm confinement
9340	Poultry & egg production / hatchery
9360	Fish hatchery / fishery / aquaculture
9371	Apiculture (bees, wax and related operations)
9373	Fur bearing animal production
9410	Logging
9420	Forest nursery
9430	Support functions for forestry
9520	Game retreat / wildlife reserve / fishing preserve
9900	Unused / undeveloped
9901	Tribal lands / Indian reservation
9910	Residential highest and best use
9911	Multi-family highest and best use
9920	Industrial highest and best use
9940	Transportation / utility / communication highest and best use
9950	Commercial highest and best use
9965	Institutional highest and best use
9970	Recreational / cultural / entertainment highest and best use
9980	Resource extraction / mining highest and best use
9999	Unclassified

Note: This is the most up to date list of the LBCS Function codes as of 07/22/2008